



---

Bostock, James, Bull, Michael ORCID logoORCID: <https://orcid.org/0000-0001-6386-6547>, Jonathan, Woodward and Jonathan, Sibley (2021) Mission alignment or drift? Theorising a conceptual model to examine the commodification of Football Sport Community Trusts. *Managing Sport and Leisure*, 13 (1). pp. 2152-7857. ISSN 2375-0472

---

**Downloaded from:** <https://e-space.mmu.ac.uk/628767/>

**Version:** Published Version

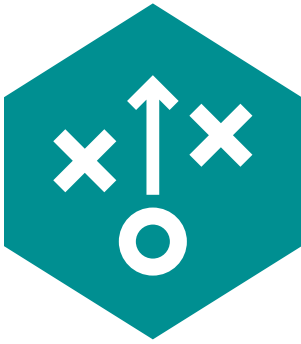
**Publisher:** Taylor & Francis

**DOI:** <https://doi.org/10.18848/2152-7857/CGP/v13i01/1-22>

**Usage rights:** Creative Commons: Attribution-Noncommercial-No Derivative Works 4.0

Please cite the published version

<https://e-space.mmu.ac.uk>



VOLUME 13 ISSUE 1

The International Journal of

# Sport and Society

Downloaded on Thu Nov 18 2021 at 11:54:21 UTC

---

## Mission vs. Market

Theorizing the Tensions within Community Sport Trusts

JAMES BOSTOCK, MICHAEL BULL, JON WOODWARD, AND JONATHAN SIBLEY

**THE INTERNATIONAL JOURNAL OF SPORT AND SOCIETY**<https://sportandsociety.com>

ISSN: 2152-7857 (Print)

ISSN: 2152-7865 (Online)

<https://doi.org/10.18848/2152-7857/CGP> (Journal)

First published by Common Ground Research Networks in 2021

University of Illinois Research Park

2001 South First Street, Suite 202

Champaign, IL 61820 USA

Ph: +1-217-328-0405

<https://cgnetworks.org>*The International Journal of Sport and Society*  
is a peer-reviewed, scholarly journal.**COPYRIGHT**

© 2021 (individual papers), the author(s)

© 2021 (selection and editorial matter),

Common Ground Research Networks



Some Rights Reserved.

Public Licensed Material: Available under the terms and conditions of the Creative Commons

Attribution-NonCommercial-NoDerivatives 4.0 International Public License (CC BY-NC-ND 4.0). The use of this material is permitted for non-commercial use provided the creator(s) and publisher receive attribution. No derivatives of this version are permitted. Official terms of this public license apply as indicated here: <https://creativecommons.org/licenses/by-nc-nd/4.0/legalcode>

Common Ground Research Networks, a member of Crossref

**EDITOR**

Jörg Krieger, Aarhus University, Denmark

**MANAGING EDITOR**

Helen Repp, Common Ground Research Networks, USA

**ADVISORY BOARD**

The Advisory Board of the Sport and Society Research Network recognizes the contribution of many in the evolution of the Research Network. The principal role of the Advisory Board has been, and is, to drive the overall intellectual direction of the Research Network. A full list of members can be found at <https://sportandsociety.com/about/advisory-board>.

**PEER REVIEW**

Articles published in *The International Journal of Sport and Society* are peer reviewed using a two-way anonymous peer review model. Reviewers are active participants of the Sport and Society Research Network or a thematically related Research Network. The publisher, editors, reviewers, and authors all agree upon the following standards of expected ethical behavior, which are based on the Committee on Publication Ethics (COPE) Core Practices. More information can be found at <https://cgnetworks.org/journals/publication-ethics>.

**ARTICLE SUBMISSION***The International Journal of Sport and Society*

publishes quarterly (March, June, September, December).

To find out more about the submission process, please visit

<https://sportandsociety.com/journal/call-for-papers>.**ABSTRACTING AND INDEXING**

For a full list of databases in which this journal is indexed, please visit <https://sportandsociety.com/journal>.

**RESEARCH NETWORK MEMBERSHIP***Authors in The International Journal of Sport and Society*

are members of the Sport and Society Research Network or a thematically related Research Network. Members receive access to journal content. To find out more, visit

<https://sportandsociety.com/about/become-a-member>.**SUBSCRIPTIONS***The International Journal of Sport and Society*

is available in electronic and print formats. Subscribe to gain access to content from the current year and the entire backlist.

Contact us at [cgscholar.com/cg\\_support](mailto:cgscholar.com/cg_support).**ORDERING**

Single articles and issues are available from the journal bookstore at <https://cgscholar.com/bookstore>.

**HYBRID OPEN ACCESS***The International Journal of Sport and Society*

is Hybrid Open Access, meaning authors can choose to make their articles open access. This allows their work to reach an even wider audience, broadening the dissemination of their research. To find out more, please visit

<https://cgnetworks.org/journals/hybrid-open-access>.**DISCLAIMER**

The authors, editors, and publisher will not accept any legal responsibility for any errors or omissions that may have been made in this publication. The publisher makes no warranty, express or implied, with respect to the material contained herein.

# Mission vs. Market: Theorizing the Tensions within Community Sport Trusts

James Bostock<sup>1</sup> University of Derby, UK

Michael Bull, Manchester Metropolitan University, UK

Jon Woodward, University of Derby, UK

Jonathan Sibley, Manchester Metropolitan University, UK

*Abstract: With the withdrawal of the state from local sport provision in the UK, Community Sport Trusts (CSTs) have grown significantly. The growth of CSTs is a direct outcome of neoliberal and austerity policy contexts in the UK. Research on the commodification of services delivered by hybrid social organizations suggests tensions between mission and market (internal purpose versus external control). Yet little research to date has been conducted on CSTs, with even less research that takes a critical approach. We seek to begin to consider this research gap by theorizing the problem, by looking at the tensions in hybridity, social mission, enterprise objectives, and financial sustainability of CSTs. We approach this by theory building from an examination of multidisciplinary literature; community sport, non-profit management, social enterprise, and social accounting literature to arrive at a conceptual model. This model contributes to knowledge by identifying and drawing out the tensions at play. We call for further theoretical and empirical research on CSTs that problematizes the “social” and draws attention to the inherent tensions in these hybrid business models, which are both academically under-explored and crucial to the success of a policy context where CSTs play a significant and expanding role in community sport delivery.*

*Keywords: Community Sport Trusts, Social Enterprise, Tensions, Social Mission, Enterprise Objective, Conceptual Model*

## Introduction

With falling revenue budgets, staff reductions, and reduced commitments to sport delivery (King 2011), community sport programs have seen a significant decline in spending from local government due to the austerity of the Conservative government, with the most deprived areas seeing the greatest reduction in sport delivery (Parnell, Millward, and Spracklen 2015). This withdrawal from community sport has been “accelerated” by reductions in grant allocations from central government, which in turn has forced local authorities to either “outsource” community-based sport or completely withdraw certain aspects of provision (Widdop et al. 2018). The austerity program is likely to continue due to the economic problems associated with COVID-19, resulting in further negative impacts on community-based sport programs (Evans et al. 2020; Parnell et al. 2020).

One of the results of these cuts is the emergence and growth of independent charitable organizations, particularly Community Sports Trusts (CSTs) (Bingham and Walters 2013; Castro-Martinez and Jackson 2015; Smith and Westerbeek 2007; Walters and Chadwick 2009) that are linked to English Premier League, English Football League, National Football League clubs, and they have become vital components in tackling physical inactivity (Hargreaves and Pringle 2019; Lozano-Sufrategui et al. 2016; Pringle and Zwolinsky 2018). The importance of programs delivered by CSTs and their ability to achieve social outcomes in their communities are seen by central government as a key element of sport delivery (Cabinet Office 2015; Martin et al. 2015; Sport England 2016). However, their increasing growth and assumed success has never been examined. Questioning the tensions highlighted in the social enterprise literature around enterprise orientation is important because the social mission and the business-like

<sup>1</sup> Corresponding Author: James Bostock, University of Derby, School of Human Sciences, Sport and Exercise Science, Kedleston Road, Derby, Derbyshire, DE22 1BG, UK. email: j.bostock@derby.ac.uk

practices of organizations in the social economy may result in competing drivers (mission/market) leading to tensions between the internal aims and the power of funding bodies (Bull 2008; Bull and Crompton 2006; Dart 2004; Eikenberry and Kluver 2004; Young, Salamon, and Grinsfelder 2002). Essentially, CSTs could face competing rationalities where they prioritize the satisfaction of funders' outcomes over the Trust's objectives in the race to maximize financial income (Bingham and Walters 2012; Bull 2008; Bull and Ridley-Duff 2018; Hwang and Powell 2009; Jones 2007).

This paper begins by outlining the socio-economic context within which CSTs exist. Secondly, we discuss multidisciplinary academic literature to draw out discussions that are relevant to the context of CSTs. The development of CSTs is therefore considered here through the community sport, non-profit management, social enterprise, and the social accounting literature. We draw attention to these multidisciplinary aspects to arrive at a theoretical space for our conceptualization. In the third section, we outline and present our conceptual model and discuss how this might be a useful lens to frame and consider tensions in CSTs. Finally, we conclude with a synthesis of our argument to better understand, problematize, and question tensions in CSTs by calling for specific avenues for further research.

While there has been little research that specifically investigates CSTs and the tensions they face, there is an opportunity to use critiques from the fields mentioned above, to examine the tensions that these hybrid social organizations face between their mission and market. We, therefore, aim to take a multidisciplinary approach to inform the research question; "How can mission and market tensions within CSTs best be theorized to reconcile their business model?"

## Community Sport Trusts

The balancing of commercial and civic objectives, as well as calls for greater transparency and accountability in an era of unrivalled financial investment within football, has brought into focus the delivery of socially responsible activities by professional football clubs (Breitbarth and Harris 2008). Although football clubs have a long history of civic engagement, a specific strategy of community-based sport delivery began in the 1980s, with the development of the Football in the Community scheme (FitC). This program was created due to a desire to develop stronger links between clubs and communities, affect social change, and address negative perceptions of football created by the presence of hooliganism (Bingham and Walters 2012; Brown, Crabbe, and Mellor 2006; Sugden 2002). Despite this civic desire, it was acknowledged that if FitCs were schemes operated by football clubs, the relationship between commercial priorities and social imperatives became blurred, resulting in confusion surrounding the club and its community responsibilities. This resulted in many FitC programs and the clubs they were linked to failing to demonstrate a genuine community ethos (Brown, Crabbe, and Mellor 2006). Therefore, to minimize the potential for confusion surrounding clubs' community responsibilities, it was recommended that FitC departments become independent charitable organizations; Community Sport Trusts (CSTs) (Brown, Crabbe, and Mellor 2006). Walters and Chadwick (2009, 52) defined these new CSTs as "charitable organization[s] that had a direct association with a football club, whilst retaining structural, financial, and strategic independence." Walters and Panton (2014) go on to explain that this independent structure allows CSTs to retain a link to a club, through a legal agreement, at the same time as enabling the charity trustees and executive team to implement social schemes based upon their local needs. CSTs, therefore, became responsible for a wide range of programs, which related to addressing inequalities in areas such as community cohesion, education, and health as well as supporting international development activities on behalf of football clubs (Morgan 2013).

Brown, Crabbe, and Mellor (2006) identified several advantages to this partnership model of delivery, including financial independence, the opportunity to benefit from favorable tax rates, and the ability to generate income from donations and grant funding. Regulation by the

Charity Commission was also stated as beneficial as it inspired public confidence in the governance of CSTs (Brown, Crabbe, and Mellor 2006). It is argued that the benefits of this partnership arrangement are not only related to the provision of “off-the-pitch” activities but could also include support for “on-the-pitch” development, through the deployment of community-based coaching staff to scout for local sporting/football talent (Levermore 2010). In contrast, Castro-Martinez and Jackson (2015) identified limitations of this partnership arrangement, stating that the separation of club and CST prevents football clubs from fully leveraging the value of their association with a charitable organization. In addition, it is also stated that the “outward-facing delivery of community-based socially responsible activities has limited ability to influence the inward-facing activities of the football club” (Brown, Crabbe, and Mellor 2006, 5; Castro-Martinez and Jackson 2015). Brown, Crabbe, and Mellor (2006) conclude that some clubs may not regard this as a limitation; rather they see the partnership arrangement with the CST as absolving them from any responsibility for community engagement, allowing them to focus on club-based Corporate Social Responsibility programs.

### *Political Context within which Community Sport Trusts Operate*

The austerity policy and neoliberal agendas of the coalition government from 2010 to 2015 and the subsequent majority Conservative governments, thereafter, have made significant reductions in spending on sport provision and delivery in the UK. For example, Conn (2015) noted that national, local government budgets for sport have fallen by “£215m, from £832m in 2009-10 to £617m in 2015—a reduction of around 25%.” While there are national, regional, and local variations in the application of these cuts, research has established that the most deprived areas within the UK have seen the most significant decreases in spending (Parnell, Millward, and Spracklen 2015), demonstrated through cuts to revenue budgets, staff reductions, and reduced commitments to sport delivery (King 2011). Indeed, local authorities are increasingly looking to outsource community-based sport or in the most extreme cases completely withdraw their sport provision (Widdop et al. 2018). This reduction in the role of the state in the delivery of sport programs is likely to continue as the Conservative government has “created the conditions for an extension of the programme [of austerity] to the 2019/20 fiscal year” (Ramchandani, Shibli, and Kung 2018, 96). One of the outcomes of this austerity policy is that CSTs have started to occupy the space that has been opened by the withdrawal of the state (Bingham and Walters 2013; Castro-Martinez and Jackson 2015; Smith and Westerbeek 2007; Walters and Chadwick 2009). These charitable organizations are closely aligned to professional football clubs and co-branded (Club and Trust, e.g., Derby County Community Trust) and have become vital components in the social regeneration of (especially deprived) communities, utilizing sport as a vehicle for tackling a variety of social circumstances, such as social cohesion, equality, health, and well-being (Hargreaves and Pringle 2019; Pringle and Zwolinsky 2018; Lozano-Sufrategui et al. 2016; Parnell et al. 2015).

The influence and ability of sport to deliver social benefit has been a developing research agenda for the sector (Coalter 2007). With the ever-expanding focus on the development of community sport delivery from central government, particularly within the football programs in the UK, the opportunities for CSTs to become involved with “improving health and wellbeing; raising aspirations and realising potential; and building stronger, more cohesive communities” (EFL 2019) is ever-expanding. Burwood and Roberts (2002) described these social programs and impacts as a series of policies and subsequent actions that are aligned with identified social problems, linked to developing wider sustainability of an area.

One of the key funding streams for CSTs is the Premier League Kicks Programme, which has been praised for its ability to produce benefits such as tackling anti-social behavior, engaging with 500,000 young people through community-based sport projects (Ernst and Young 2018), and tackling Britain's growing levels physical inactivity and obesity (Hargreaves

and Pringle 2019; Lozano-Sufrategui et al. 2016; Pringle and Zwolinsky 2018). This program has also created social mobility and capital opportunities within hard-to-reach groups (Richardson, and Fletcher 2020). The importance of CSTs in achieving complex social goals within local communities, particularly in deprived areas, is now recognised by the government's strategy for sport (Martin et al. 2016; Sport England 2016; Cabinet Office 2015).

### ***Financial Sustainability of CSTs***

The ninety-two CSTs linked to football clubs in the Premier and Football League have seen their annual income increase at an average year on year growth rate of 11 percent. When analyzing the mean income levels CSTs have seen an increase from £678,936 (Bingham and Walters 2012) to £1.64m in 2018/19. Analyzing the accounts of CSTs using Bingham and Walters' (2012) method of analysis highlights the maximum income level of an individual trust to be £9.1m to a minimum of £161,229. While these increases might denote a period of financial growth, the number of CSTs posting a deficit has fluctuated. For example, seven Championship (six in 2013/14) and ten League Two (four in 2013/14) CSTs posted a deficit in 2018/19. Smaller CSTs might be more constrained in their ability to respond to financial fluctuations practically as they might be in a resource-dependent relationship with a limited number of key stakeholders (concentrated funding) who they rely on for most of their funding (Bostock et al. 2018; Hartman and Kwauk 2011; Pfeffer and Salancik 1978). These fluctuations in funding may see the Trust retracting from its social obligations to maintain its financial viability as the certainty of stable funding becomes more unpredictable (Fischer, Wilsker, and Young 2011), ultimately causing tensions within the organization (Cornforth 2014). These tensions can be further exacerbated by funding bodies increasingly allocating resource in the form of "restricted grants/funding" that place formal or explicit conditions on the organization as to how the funding should be spent, which constrains the organizations in terms of where the funding can be spent, often at the expense of investing in the "less glamorous" work of the charity (Wallace and Saxton 2018, 9). Table 1 seeks to highlight the financial growth and instability of the CSTs by the league they are associated with.

Research has identified the problems associated with concentrated or fewer funding streams (Bostock et al. 2018; Hartman and Kwauk 2011; Pfeffer and Salancik 1978); however, Hung and Hager (2019) have argued that the more concentrated the funding streams, the greater the ability of the non-profit/charitable organization to focus on their core mission. This is because the core mission is less likely to be "blurred" or compromised through complex social integrations of a diversified funding stream (Bennett and Savani 2020; Greer and Horst 2014). With less funding from partners, there are a lower number of social values needing to be considered for everyone to meet their goals (Jones 2007). It should also be noted that fewer income streams can lower admin costs resulting in less expenditure, resulting in greater surplus and potentially more spending on the CSTs core mission (Bingham and Walters 2012). Ultimately, if a CST has limited sources of income, they are less likely to be expected by (external) organizations to move away from their "core mission" as funding partners are more likely to be aligned to their original mission (Cornforth 2014).

Table 1: Income, Spending, Surplus/Deficit of CSTs, by League and by Year

	Income		Spending		Surplus/deficit		
	Total (£)	Average (£)	Total (£)	Average (£)	Total (£)	Average (£)	CSTs carrying a deficit
<b>Premier League</b>							
2018-2019	65,789,343	3,289,467	58,004,633	2,900,232	7,784,710	389,236	3
2017-2018	56,078,445	2,803,922	51,299,140	2,564,957	4,779,305	238,965	4
2016-2017	58,149,032	2,907,452	44,301,295	2,215,065	13,847,737	692,387	2
2015-2016	43,446,977	2,172,349	40,861,841	2,043,092	2,585,136	129,257	3
2014-2015	40,299,166	2,014,958	36,799,192	1,839,960	3,499,974	174,999	2
2013-2014	36,980,050	1,849,003	33,666,338	1,683,317	3,313,712	165,686	2
<b>English Football League - Championship</b>							
2018-2019*	39,328,767	1,709,946	38,229,490	1,662,151	1,099,277	47,794	7
2017-2018	41,158,107	1,714,921	33,384,046	1,391,002	7,774,061	323,919	6
2016-2017	33,945,941	1,414,414	32,841,034	1,368,376	1,104,907	46,038	6
2015-2016	32,232,478	1,343,020	32,197,529	1,341,564	34,949	1,456	9
2014-2015	32,950,820	1,372,951	32,044,219	1,335,176	906,601	37,775	6
2013-2014**	23,569,112	1,071,323	23,403,541	1,063,797	165,571	6,899	8
<b>English Football League - One</b>							
2018-2019*	30,620,467	1,331,325	30,910,980	1,343,956	-290,513	-12,631	6
2017-2018	23,949,174	997,882	23,618,771	984,115	301,362	13,102	11
2016-2017	21,099,630	879,151	19,732,882	822,203	1,366,748	56,948	10
2015-2016	14,966,634	623,610	13,967,317	581,972	999,317	41,638	2
2014-2015	13,705,051	595,872	12,286,557	534,198	1,418,494	59,104	1
2013-2014**	11,855,911	538,905	11,700,519	531,842	155,392	6,475	7
<b>English Football League - Two</b>							
2018-2019	15,222,543	634,272	13,199,382	549,974	2,023,161	84,298	10
2017-2018	14,076,614	586,526	13,451,822	560,493	624,792	26,033	6
2016-2017	16,286,274	708,099	15,256,981	663,347	1,029,293	42,887	2
2015-2016	12,095,989	525,913	11,554,741	502,380	541,248	22,552	6
2014-2015	9,751,666	423,985	8,701,905	378,344	1,049,761	43,740	4
2013-2014***	7,825,678	391,284	7,423,667	371,183	402,011	16,750	4

\*One CST in default with their accounts – This will impact the Income, spending, and surplus/deficit total and averages for the financial year

\*\*Two CSTs did not return accounts this financial year

\*\*\*Three CSTs did not return accounts this financial year

Source: The Charity Commission, 2021

Chikoto and Neely (2014) have argued that concentrated income could lead to faster financial growth with the organization having a specialized skillset, with regard to programs they run and fewer income streams to manage. However, concentrated funding does have limitations. Frumkin and Keatings (2011) argue that while concentrated funding streams do have benefits, they can limit the financial growth of the organization with fewer income streams resulting in a slower rate of average growth than that of organizations with more varied income streams. This is due to funding bodies that provide the concentrated funding being unlikely to increase funding on a year-by-year basis (Frumkin and Keatings 2011). This inability to grow income may result in cost containment (controlling expenses by reducing or limiting spending), which may result in efficiency gains at the cost-of-service quality (Frumkin and Keatings 2011). If the CST cannot grow and there is an increased demand from the community, this will result in an insufficient amount of quality of social programs delivered by the trust, with priority groups not receiving adequate support (Cobourn and Frawley 2017; Walters and Chadwick 2009).



### *Social Enterprise and Charitable Goals of CSTs*

Significant increases in turnover (income) have provided CSTs with the ability to deliver a wide range of community-based sport programs. The ninety-two CSTs within the Football Leagues have been so effective in increasing their income that their combined turnover has seen significant growth from £80m in 2014 to £150m 2019 (The Charity Commission 2021). Young, Salamon, and Grinsfelder (2002) noted revenue growth within charities leads to practices more associated with for-profit organizations, even though these organizations were established to achieve social and community objectives. Hartmann and Kwauk (2011, 285) support this view and argue that providers “must let slip their social intervention components to focus on simply justifying their sport programs.” So, while CSTs have been able to invest almost £592m in community sport since 2014 (The Charity Commission 2021) and used this revenue to provide the means to continue to deliver services to tackle deep-rooted social regeneration issues in Britain’s communities, it is worthy of reflection and research to explore if the current situation is as promising as it looks on the surface.

Locating and understanding the charitable and social mission of CSTs is important as any blurring of these goals (e.g., through prioritization of commercial goals) may result in tensions within the charity (Battilana and Lee 2014; Bingham and Walters 2012; Cornforth 2014; Raišienė and Urmanavičienė 2017). A social mission needs to be formally stated to allow a CST to adopt charitable status—a legal framework that provides mainly financial benefits (The Charity Commission 2021). This formalization of a social mission is articulated through a CST officially declaring *Who* their key beneficiaries are, *What* their stated purpose and goals are, and *How* they seek to provide benefit to the local community they support (The Charity Commission 2021). These goals are important as they create an operational mission focusing an organization on a “range of activities required to address the need” and “capture the target size of the problem” (Ebrahim and Rangan 2014, 127).

The creation of a CSTs operational mission through their stated social mission (The What, The Who, The How), creates a statement of the societal problem they seek to address, as well as the boundaries of their intervention (Ebrahim and Rangan 2014). Table 2 identifies the Who, What, and How of all ninety-two CSTs. The focus on “Children/Young People” (97% of CSTs stated this goal) is to be expected as this is a key focus for government policy and agencies such as Sport England (Cabinet Office 2015; Martin et al. 2016; Sport England, 2016). However, from a social impact perspective, only 48 percent of CSTs noted “Economic/Community Development/Employment” as a primary purpose of their Trust. Also, only 37 percent stated “The Prevention or Relief of Poverty” as a key goal of the Trust. These factors may see the social impact being marginalized from the core social mission of the Trusts. So, while research has argued that sport can be a catalyst for community regeneration (Coaffee 2008), the discourse of creating of social regenerative impact through sport is perhaps limited, especially as a sport has the ability to both include as well as exclude individuals or groups in socially and economically deprived areas (Coalter 2007). We need to understand how CSTs operate within their local communities and whether they can be part of a more holistic approach to sport delivery that operates within a wider community network—the Who, What, and How of its social mission (Misener and Doherty 2012; Sherry 2010).

Table 2: The Who, What, and How of Community Sport Trusts

	Number of CSTs with this objective	Percentage of CSTs with this objective
<b><i>The “Who”—The Beneficiary of the Trust</i></b>		
Children/Young People	89	97%
People with Disabilities	79	86%
The General Public/Mankind	68	74%
People of A Particular Ethnic or Racial Origin	54	59%
Elderly/Old People	45	49%
Other Charities or Voluntary Bodies	40	43%
Other Defined Groups	9	10%
<b><i>The “What”—Purpose of the Trust</i></b>		
Amateur sport	87	95%
Disability	69	75%
Economic/Development Community /Employment	44	48%
The Advancement of Health or Saving of Lives	42	46%
General Charitable Purposes	40	43%
Recreation	35	38%
The Prevention or Relief of Poverty	34	37%
Other Charitable Purposes	14	15%
Overseas Aid/Famine Relief	1	1%
<b><i>The “How”—Providing Benefit by</i></b>		
Provides Services	86	93%
Provides Buildings/Facilities/Open Space	75	82%
Provides Advocacy/Advice/Information	26	28%
Other charitable activities	16	17%
Makes Grants to Organisations	7	8%
Makes Grants to Individuals	3	3%
Acts as An Umbrella or Resource Body	2	2%

Source: The Charity Commission 2021

### ***Identifying the Social Mission and Impact of CSTs***

The ability of CSTs to document their capability to engage with young people is important. Reporting on social impact and demonstrating evidence-based impacts is part of the neoliberal policy agenda, which is dominant in many countries (Harris and Adams 2016; Mackintosh, Harris and Adams 2014). Compliance is necessary to safeguard current and future funding. While studies have argued that sport creates “non-tangible” benefits, such as improved self-esteem, community identity, and social inclusion (Vail 2007; Collins and Kay 2003), a body of research has challenged and critiqued these stated impacts as “unrealistic social outcomes” (Harris and Adams 2016, 99) as well, to some extent, lacking legitimacy due to sport organizations exaggerating impacts to obtain and secure funding (Coalter 2010; Kay 2009; Taylor 2009). Hartmann and Kwauk (2011, 285) go as far as to state that the claims of the impacts of these programs are based on “little more than anecdotal evidence, beliefs about the impact of sport in development...delivered more often than not by those running the programs.” However, Coalter (2013) acknowledges the positive impacts sport can have but explains the

need for sport-for-development programs to better understand the systems, structures, and outputs that lead to impact, rather than simply measuring it. However, the reporting of the nature and type of impacts created by a sport program is generally governed by the funder's requirements and priorities (Mackintosh and Harris 2014; Kelly 2012)—what gets measured gets done. As Jeanes and Lindsey (2014, 10) state: “The extent to which reported findings are valuable to directly inform the practice of those delivering programmes must, therefore, be questioned, irrespective of the extent to which funding organisations may attempt to influence subsequent implementation practices.”

The need to demonstrate impact is a feature of a market economy, whereby policymakers reward community sport providers who demonstrate outcomes and impacts linked to alleviating policy priorities such as anti-social behavior. From the perspective of non-profit and volunteer organizations, the impact of this market orientation lacks research in terms of the long-term impacts of sport delivery (Harris and Adams 2016; Skinner, Zakus, and Cowell, 2008). Research by Coalter (2007) supports this viewpoint and argues that while there is an international agreement of sport's ability to create positive impacts “not a great deal has been done to conceptualize, organize, and structure the whole sport and development field” (Hartmann and Kwauk 2011, 285). This is perhaps surprising as community sport programs delivered through third sector organizations can build “social capital and the facilitation of community development” (Skinner, Zakus, and Cowell 2008, 11). Coalter (2015 21) argues for a better understanding of the circumstances and processes within which impacts are produced, to better comprehend how “sport contributes to increased social inclusion.” Understanding the contextual and situational location of strategic and operational processes involved in delivering community sport will enable research to move beyond an individual or programmatic level (Schaillee, Haudenhuyse, and Bradt 2019; Spaaij 2011; Vermeulen and Verweel 2009).

These social outputs have become a key performance indicator of such schemes. Moreover, from a wider national UK sporting perspective, Sport England (2016) has identified social and community development as one of the hardest outcomes to evidence. This is because social impact concepts involved (social capital, trust, networks) are difficult to define and measure, yet they are intent on placing sport at the center of social interventions as “there is some compelling evidence...around the role of sport” to support community programs through activities such as participation, volunteering, and spectating (Sport England, 2017 99). The main driver behind most of these programs has been social inclusion (Coalter 2007). However, the development of these programs has moved away from the traditional sports development aims that were often sport- and output-centered, and now look toward a needs-based approach, utilizing sport as a means to address the development of the community. Coalter (2007) also considers the absence of rigorous monitoring and evaluation of sports development initiatives, as well as the historical lack of a systematic process, makes the relationship between sport-led programs and the positive impact with social change difficult to ascertain or locate.

With CSTs now accessing increased public sector funding, it can be no coincidence that national bodies such as Sport England are beginning to emphasize a common evaluation framework to encompass the wide and varied projects that link to a common core on investment and outcome principles (Sport England 2016). This is also reflected in the most recent English Football League (EFL) Trust Strategy, where it is stated it is vital to strengthen the reporting functions of the existing Trust project, as well as developing methods to measure the social impact of the activities (EFL 2017). This not only exposes Trusts within the EFL program to tensions in terms of their social mission and enterprise objectives but also within the Trust program there is a recognition of the previous reporting functions failings. With the high number of CSTs in England (ninety-two across the four professional divisions, as well as the program within the National Football League), sport and football are well placed to deliver key projects and outcomes. How these aims and projects have changed and the factors and tensions behind the shift in priorities may have also changed the mission and market focus with the CSTs.

Non-financial reporting or social accounting has developed within the social economy as an important tool in public funding expenditure transparency, contract reporting (Flockhart 2005) and legitimizing the practices of organizations in the social economy (Haugh 2005; Lyon and Ramsden 2006). While there is no widely accepted model to assess social impacts within charitable organizations, “theory-driven evaluation” has been conducted (Rogers and Weiss 2007), which sought to establish an “explicit theory or model of how a programme causes the intended or observed outcomes” (Rogers et al. 2000. 5). Yet, despite Haugh’s (2005) call for social enterprises to measure their impacts and prove their social impacts, Bull’s (2008) early research on social economy organizations highlighted in his sample that 33 percent of social enterprises were not considering it and a mere 13 percent of survey respondents undertook social accounting. He goes on to conclude that social enterprises are reactive and comply with funders’ requirements and indicators of impact to fulfil contractual obligations, as opposed to driving their purpose for reporting. Ultimately this may indicate a skills gap in the needs of social enterprises or resource constraints with funds allocated to service delivery rather than capacity and capability development of the organizations themselves. The low take-up could also be related to the costs—as Gordon (2009) outlines that Social Return on Investment (SROI) costs £19,000 to £25,000 to conduct and Social Accounting and Auditing (SAA) costs £2,000 to £3,000 per exercise. Both may also be underused techniques due to the complexities involved and rudimentary metrics in the output claims.

Nicholls (2009) outlines SROI as a quantitative cost-benefit tool that translates social impacts into financial metrics. New Economics Foundation (the organization responsible for the UK version of the Enterprise Development Fund tool) draws attention to the tool as a story, not a number, despite the purpose and proclamation being a number. The climax of an SROI is a cost-saving ratio, thus for every pound *invested* in a social enterprise, the SROI considers the cost savings to the state and returns a greater than a pound saving. For example, a CST that supports a child may have deflected that child away from costs associated with other publicly funded services, such as the health service, police, probation services, and social services as the child may have had to access these services if it were not for the intervention of the CST. It is, therefore, a forecast in many cases but also a tool that can show real cost savings, making it appealing to public funding bodies as an evaluation tool.

Pearce and Kay (2008) state that SAA is an annual reporting tool that involves clarifying the mission through constructing indicators that align with the mission by collecting data. This occurs through stakeholders’ opinions that are captured and involved in the data that is collected for reporting and external validation resulting in a reporting publication. As can be observed, the SAA is a bottom-up, organizational, mission-led tool, whilst the SROI is about impacts external to the organization and public spending—not their own. Paton (2003) claims impression measurement is a contested field of research and there are different assumptions about what needs to be measured and how it gets measured (Ridley-Duff and Bull 2018). Indeed, Ridley-Duff and Bull (2018) suggest social accounting and reporting are marketing tools to promote the social value that is created by an organization. Yet this does not make them redundant; it makes them more important as the commodification of public-funded services, such as the income CSTs receive from public sector organizations, requires evidence to prove the social impacts/outcomes of their outputs as a requirement of funding.

### ***Tensions in Reconciling Mission and Enterprise Objectives***

The capacity of charitable organizations to achieve their charitable purpose is a trade-off between its ability to generate income to deliver services and its ability to deliver on its social objectives (Copestake 2007). One way trade-offs occur in CSTs is through serving local communities more effectively through greater charitable spending on services. This is achieved through increasing revenue streams and financial surplus, which in turn enables the CST to reinvest this surplus back

into local communities projects and programmes. However, research has begun to identify how increasing turnover might create tensions in charitable organizations, particularly as it may necessitate a reduction in social programs with the allocation of resources being utilized to improve financial performance (Bull and Rory Ridley-Duff 2008; Copestake 2007; Ebrahim, Battilana, and Mair 2014). Although charitable organizations can be seen as a “vehicle for creating social value” (Sabeti 2011, 381) they are still vulnerable to “mission drift” through “losing sight of their social missions in their efforts to generate revenue” (Ebrahim, Battilana, and Mair 2014, 82; Jones 2007). A sense of pragmatism may induce CSTs to accept a certain level of mission drift to secure new and supplementary resources, particularly if this is forthcoming from a significant funding partner (Kwong, Tasavori, and Cheung 2017; Hartmann and Kwauk 2011). However, Cornforth (2014) concludes by arguing that charities need to balance these tensions to meet their social objectives while at the same remaining financially viable.

Tuckman and Chang (2006) and Young, Salamon, and Grinsfelder (2002) noted revenue growth within charities can lead to practices more associated with for-profit businesses—despite their primary function of being established to achieve a social mission (social and community objectives). The problem highlights challenges in the enterprise orientations of organizations in the social economy with differing rationalities. The dangers of a commercial mindset in non-profits have been well documented (Bull and Crompton 2006; Dart 2004; Pharoah, Scott, and Fisher 2004). For example, the emergence of the concept of “social enterprise” has seen businesses develop an organizational model that prioritizes trading (earned) income above reliance on donations and charitable (unearned) income to achieve social missions (Bull and Crompton 2006; Pearce 2003). CSTs, being no different from other organizations in the social economy, are challenged to reconcile moral agency and social mission within enterprising objectives (Bull 2008), what Emerson (2006, 403) referred to as “blended value” and Dees (1998, 60) to as “mixed motives.” The tensions in blending and reconciling the mixed motives and drivers have drawn attention to tensions between social mission and enterprise objectives (Cornforth 2014; Ebrahim et al. 2014; Seanor and Meaton 2007; Chell 2007). This tension may see organizations lose focus on their social mission due to the commercial objectives and satisfying funders outputs and outcomes, as opposed to their own (legally binding) charitable purposes (Seanon et al. 2013; Seanor and Meaton 2008).

The key concepts we start to question are the tensions in the changing landscape for CSTs, which has shifted away from a limited number of core grant providers to a landscape more defined by a neoliberal agenda that may have commodified the services CSTs provide. Therefore, this change within their task environment may require the CST to economize (Hjorth 2013) and develop a more commercial, enterprising ethos. Maitland’s (1997) work is relevant here, as a shift to a commercial culture is a move toward marketisation and a different legitimizing force away from virtue to self-interest. The foundations of a business, whose primary purpose is social, are then faced with the problem of commodification. Maitland (1997, 18) explains it well by stating “the market frees individual acquisitiveness from moral/social constraints. Thus, it erodes aspects of organisational life that cannot be measured or converted into economic terms”—i.e., it commodifies. It follows that economizing prevails when a business narrative within an organization is prioritized over the social. Thus, formal economic rationality is logical and instrumental, it legitimizes their focus on financial returns, yet it erodes social rationality which is more communitarian and outside of what is of value in commercial business ideologies.

Observing a shift within CSTs away from a social purpose mindset to a commercial mindset is worthy of exploration. In other words, have they begun to drift away from their community goals? Are there tensions between the internal (Trustees) and external stakeholders (funding agencies)? Does a market ideology (funding) dictate? Are funding streams profitable enough for CSTs to reinvest surpluses in activities that meet their community’s needs (that may not necessarily be directly funded by external stakeholders)? Furthermore, we may see CSTs

changing their social objectives to marry those activities that attract income – which runs contrary to how charitable goals are instigated, compromising their legal responsibilities to The Charity Commission. The overall mission of an organization may be challenged or become blurred over time, with CSTs unsure as to what their primary goal is. The mission of CSTs may become further blurred by its relationship and the level of support it receives from ‘funding agencies’. This would be seen through the lens of a CST becoming controlled by a funder they have become over-reliant on, resulting in a CST becoming more distant from their end-users as inclusive actors.

## A Conceptual Model

Having explored the political context surrounding the CSTs, their financial growth and sustainability, the ability of CSTs to deliver social and charitable goals, identifying the social mission and impact of CSTs, and the tensions between their social mission and enterprise objectives, we now arrive at a space to theorize and propose a conceptual model to explore the social mission and enterprise objective tensions within CSTs.

Bull and Ridley-Duff's (2018) theoretical framework of enterprise orientation (Figure 1) has been utilized to highlight the spectrum from a philanthropic enterprise orientation to a commercial enterprise orientation. This spectrum model draws together an array of prior research that suggests a range of enterprise orientations, mission/market drivers, legal identities, governance, moral agency, and rationalities that social organizations may adopt (knowingly or unknowingly). We further build on this model by advancing the framework to include further areas that indicate CSTs financial and non-financial reporting/accounting practices. We consider it important to include the market and mission drivers at play, which considers the changing political landscape and institutional logic and systems involved. It is necessary to consider the rationales and balance between economizing and socializing. Within the conceptual model (see Figure 2) we conceive organizational capabilities as important as they enable us to deepen an approach to investigating tensions in social mission and enterprise objectives. We make these links as research suggests that organizations in the social economy utilize various approaches in demonstrating their social impact to their board and trustees (internal stakeholders) as well regulatory bodies and key funders (external stakeholders) (The Charity Commission 2021). This may be through such formal systems as Social Accounting and Auditing tool (SAA), Social Return on Investment tool (SROI), or reporting practices designed by themselves or their funders.

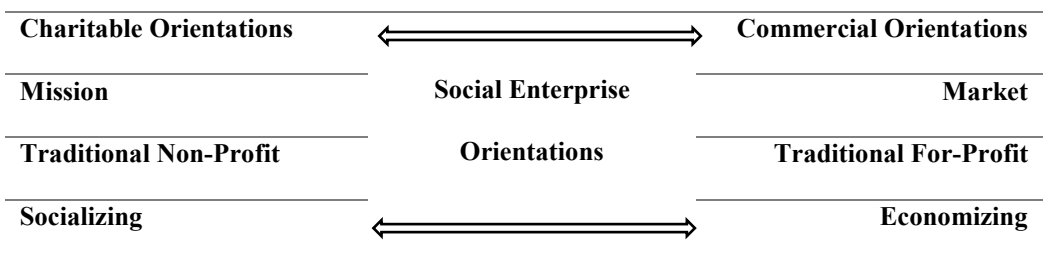


Figure 1 - Social Enterprise Orientations.  
Source: Adapted from Bull and Ridley-Duff 2018, 622.

Our conceptual model makes use of the basis of a logic model to create a graphical representation of the program delivered by an CST to map the relationships between the essential components, expected outcomes of the program (Conrad et al. 1999) and the key stakeholders involved. This model also identifies the tensions that may develop through delivering this program. Within the context of CSTs, the logic model would track the inputs into

a program to deliver services to a targeted group. For instance, the CST may receive a £5,000 grant to tackle out of school anti-social behavior that, over time, could lead to declines in truancies and improve educational attainment. This might lead to long-term outcomes that may benefit certain groups within the local community but may drive the CST them to work more exclusively with education providers rather than working with those with disabilities and with other local community groups (see Table 1)—a source of tension for the What, Who, and How of CSTs. It should be noted, organizational activities and outputs are typically much easier to identify than outcomes in terms of the tensions they may create, but it is ultimately the latter that indicates progress toward the social mission (Liket, Rey-Garcia, and Maas 2014). By understanding and applying this model (Chen, Henry, and Mei Ko 2013 is a good example), within the context of service delivery within CSTs, it will help us understand sources of mission tension within CSTs. For example, what happens if different organizations begin to provide the inputs needed to deliver community programs? Would the stakeholders that benefit from the outputs, outcomes, and impacts begin to change too?

Internal stakeholders may be key influencers on the tensions that exist within the CST, in terms of its charitable/commercial orientation. For example, Mason (2010) identified tensions between the social ethos of volunteers and the commercial concerns of charitable organizations. This tension needs to be monitored because not only are CSTs reliant on volunteers but Whitelaw and Hill (2013) found that volunteers became mistrustful of charities with an over-emphasis on commercial goals and may leave the organization if these tensions are not balanced. This may even result in the CST having an over-emphasis on commercial goals, struggling to attract volunteers limiting the ability of the CST to build localized community infrastructure in areas where it is most needed (Lyon and Ramsden 2006).

External stakeholders will also be able to influence the charitable/commercial orientation tensions that a CST experiences. With the likely continuation of the austerity program due to the economic fall-out of COVID-19 (Parnell et al. 2020) community-based sport programs will be needed to support marginalized groups that are more likely to be negatively impacted by the effects of COVID-19 (Evans et al. 2020). The impact of these cuts may reduce the effectiveness of a CST to deliver community benefit as the contracting out of services during these cutbacks will see CSTs tasked with “doing more with less” as their actions and decisions will focus on issues of efficiency and performance management (Cox and Schmuecker 2010; Hood 1995). This threat may drive a CST to adopt more commercially based practices to increase in size to better manage increasingly “complex contracting procedures” (Whitelaw and Hill 2013, 282). Additionally, smaller CSTs may lack the knowledge, expertise, and resource to take part in this process and will become marginalized unless they put in place plans that will see them grow, especially as “focusing on a wide variety of stakeholders might have negative impacts on organisations operating with resource constraints” (Bradford, Luke, and Furneaux 2017, 160). To survive a CST may develop a more commercial logic that would see them prioritize the objectives of this key stakeholder, perhaps at the expense of other stakeholders.

Through the application of the model, we expect to find that all CSTs to some degree experience organizational tensions in the achievement of their social mission and enterprise objective. For example, we expect to see a “sliding scale” of activity, with organizational tensions occurring at a small operational scale where one or two enterprise activities may move away from the original social mission of the CST due to their significant financial benefit. However, CSTs might see significant tensions within the organization if it begins to prioritize its enterprise/commercial activities over its social mission. We might expect to see greater tensions in those CSTs that are more established as they seek to scale-up their activities to generate additional revenue to have a greater social impact if they are viewed through the lens of a lifestyle perspective (Ebrahim, Battilana, and Johanna 2014). Newer, less well-established CSTs may have a closer alignment to their charitable/social purpose. So, through the application of the conceptual model, we could identify where they are located within this ‘sliding scale’ and

as such, how they have evolved over time either incrementally or dynamically (Maretich, Emerson, and Nicholls 2016). By identifying where the CSTs are located within this lifestyle scale, this research will seek to establish how they might protect themselves from excessive organizational tensions and potential conflict, as they scale up their operations.

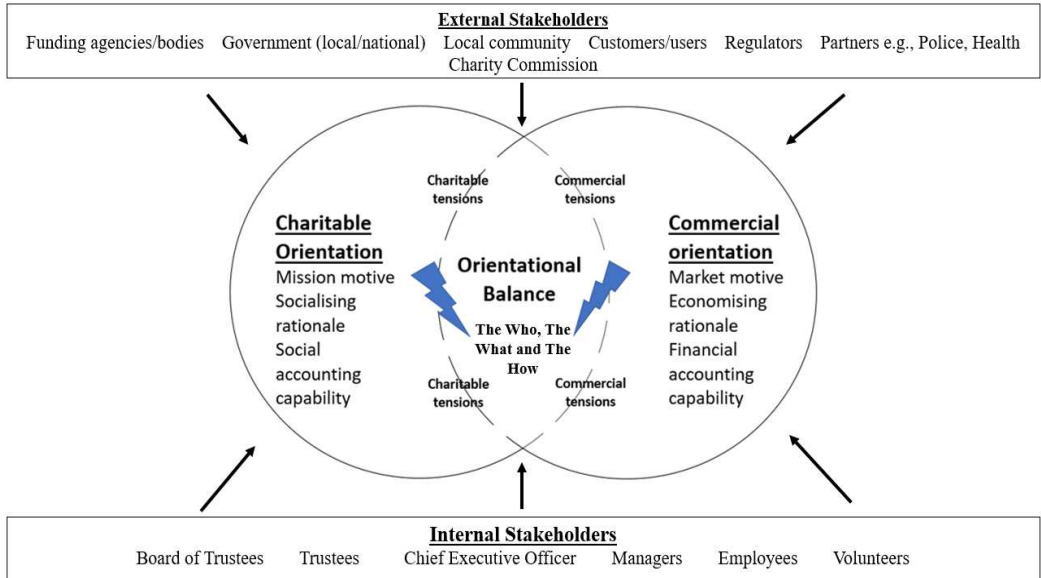


Figure 2: Conceptual Model for Understanding CSTs Mission Tensions between Charitable and Commercial Orientations  
Source: Braithwaite

Our conceptual model will also be able to locate those CSTs that operate in a more “marketized” manner through analysis of the diversification of their income streams. A more diversified income stream results in stakeholders being less able to influence the actions of the CST, making the organization less susceptible to organizational tensions (Cornforth 2014). A CST with a more diversified income stream is also more likely to achieve long-term financial stability, particularly as previous research has identified CSTs as being reliant on a limited number of funders (Bingham and Walters 2012). However, the conceptual model will also be able to identify the impacts of increased diversification to the CST’s funding stream, which may result in a redirection of time, knowledge, and resource to maintain these funding partners, at the expense of the CST’s primary mission (Jones 2007). This diversification may also see diminishing returns as potential donors are dissuaded from supporting the CST as they see an organization that has other ways of raising money (Bennett and Savani 2011; Hawkins 2014; Jones 2007). Identifying these pressures is important as the CST is more likely to have to compromise its values and strategies to generate funds to stay afloat (Carroll and Stater 2009).

While research has identified the tensions in increasing trading income and the business-like activities associated with the marketization of other types of non-profit organizations (Bull 2008; Eikenberry and Kluver 2004; Hwang and Powell 2009), the impacts on CSTs are not known. So, while CSTs have been able to invest almost £545m in community sport since 2014, it is unclear as to the impact of this revenue growth on their social mission. This paper seeks to consider how we might theorize the problem—and how a conceptual model could begin to highlight the wide-ranging aspects and tensions that may be at play



## Conclusions

CSTs are legally constituted as charitable, not-for-profit organizations. In recent times in the neoliberal society, there has been a shift away from a traditional charitable ideology, whereby CSTs adopt practices more aligned to social enterprises. Our conceptual model identifies that although CSTs might find benefit in achieving these charitable and commercial goals, it may also create tension with both internal (Trustees, services user) and external stakeholders (funding agencies, regulator bodies). This is because Trusts may have to prioritize commercial objectives or realign their charitable goals toward those activities that allow them to achieve economic objectives. The conceptual model seeks to understand these tensions within the CST and may serve to help comprehend the various challenges these organizations face. The potential impact of CSTs on the sporting landscape and community life is considerable, hence why this conceptualizing is worthy of consideration.

Trusts that experience tensions in their social mission and enterprise objectives may in turn experience negative effects such as negative impacts on reputation and the possibility of internal conflict (Santos, Pache, and Birkholz 2015; Smith, Gonin, and Besharov 2013). However, rather than causing tension in CSTs, attainment toward organisational goals, could be enhanced through commercial activities through the social marketization thesis whereby commercialization strengthens social goal orientation due to its ability to help beneficiaries (Han 2015). Identifying whether the CSTs operate from this perspective will help answer key questions, such as to what type of community sport provision they provide, for who this is provided, the depth and breadth of provision they now provide due to local authority budgetary cuts, and what the possible implications of this are.

While research that examines organizational tensions concerning social mission and enterprise objectives has been conducted within a variety of sport settings (Clausen et al. 2018; Svensson 2017), further research is needed within the context of CSTs as their importance in providing community sport provision within areas such as health-related educational programs, is only likely to increase as the withdrawal of local authorities from these areas is set to continue. Further research is needed into the nature of CSTs as they begin to reach a ‘tipping point’ in terms of whether they begin to prioritize their financial objectives at the expense of their social impacts. The conceptual model presented within this paper, while not applied, builds an approach that will allow a deeper and better understanding of the charitable and commercial tensions within CSTs. Despite the previous research in this field (Battilana and Lee 2014), we still lack an understanding of how CSTs rationalize the balance between their charitable and commercial orientations. Therefore, the model in this paper seeks to ignite further interest in the topic and support further theoretical explorations, as well as become a useful tool for policymakers in gaining a wider appreciation of the tensions in CSTs and their role in the sustainability of this ecosystem.

One of the implications of our conceptual model is that we will be better placed to understand the ongoing economic fall-out from COVID-19. It is likely that charities, such as CSTs, will see disruptions to their funding streams which will result in increased spending from their reserves and staff redundancies (Kim and Mason 2020). Initial research has found that Charities with diversified funding streams have been severely impacted by COVID-19 compared to the CSTs that rely heavily on grant funding due to the nature and significance of ongoing Governmental support (iSport Connect 2020). However, post COVID-19 will likely create problems for those CSTs reliant on grant funding, as Governments will seek to ‘stretch’ or reduce existing funding pots for an increased number of non-profits (Maher, Hoang, and Hindery 2020). Using the conceptual model to identify these tensions and to understand how they shift over time, will allow us to better understand the impacts they have on service delivery

and whether these impacts exacerbate or calm the tensions between CSTs mission and enterprise/market objectives.

The primary purpose of this paper is to understand the tensions that CSTs may face when reconciling their social objectives with rising trading income and to develop a conceptual model with which to explore these tensions. This model will build on an existing theoretical framework of enterprise orientations (Bull and Ridley-Duff, 2018) adding themes explored in this paper thus creating an inclusive conceptual model for investigating these organizations. The model seeks to propose indicators for tensions between their social mission and enterprise/market objectives (Battilana and Lee 2014; Raišienė and Urmanavičienė 2017).

## REFERENCES

- Battilana, Julie, and Matthew Lee. 2014. "Advancing Research on Hybrid Organizing – Insights from the Study of Social Enterprises." *Academy of Management Annals* 8 (1): 397–441. <https://doi.org/10.1080/19416520.2014.893615>.
- Bennett, Roger, and Sharmila Savani. 2020. "Surviving Mission Drift: How Charities Can Turn Dependence on Government Contract Funding to Their Own Advantage." *Nonprofit Management and Leadership* 22 (2): 217–231. <https://doi.org/10.1002/nml.20050>.
- Bingham, Timothy, and Geoff Walters. 2012. "Financial Sustainability within UK Charities: Community Sport Trusts and Corporate Social Responsibility Partnerships." *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* 24 (3): 606–629. <https://doi.org/10.1007/s11266-012-9275-z>.
- Bostock, James, Phil Crowther, Rory Ridley-Duff, and Richard Breese. 2018. "No Plan B: The Achilles Heel of High-Performance Sport Management." *European Sport Management Quarterly* 18 (1): 25–46. [doi.org/10.1080/16184742.2017.1364553](https://doi.org/10.1080/16184742.2017.1364553).
- Bradford, Astrid, Belinda Luke, and Craig Furneaux. 2018. "Social enterprise accountability: directions, dominance and developments." *Social Enterprise Journal* 14 (2): 156–179. <https://doi.org/10.1108/sej-03-2017-0018>.
- Breitbarth, Tim, and Phil Harris. 2008. "The Role of Corporate Social Responsibility in the Football Business: Towards the Development of a Conceptual Model." *European Sport Management Quarterly* 8 (2): 179–206. <https://doi.org/10.1080/16184740802024484>.
- Brown, Adam, Tim Crabbe, Tim., and Geoff Mellor. 2006. *Football and its Communities: Final Report, Football Foundation and Manchester*. Manchester: Manchester Metropolitan University.
- Bull, Mike. 2008. "Balance: The Development of a Social Enterprise Business Performance Analysis Tool." *Social Enterprise Journal* 3 (1): 49–66. <https://doi.org/10.1108/17508610780000721>.
- Bull, Mike, and Helen Crompton. 2006. "Business Practices in Social Enterprises." *Social Enterprise Journal* 2 (1): 42–60. <https://doi.org/10.1108/17508610680000712>.
- Bull, Mike, and Rory Ridley-Duff. 2008. "Challenging Tensions: Critical, Theoretical and Empirical Perspectives on Social Enterprise." *International Journal of Entrepreneurial Behavior & Research* 14 (5): 268–275. <https://doi.org/10.1108/13552550810897641>.
- Bull, Mike, and Rory Ridley-Duff. 2018. "Towards an Appreciation of Ethics in Social Enterprise Business Models." *Journal of Business Ethics* 159 (3): 619–634. <https://doi.org/10.1007/s10551-018-3794-5>.
- Burwood, Simon, and Peter Roberts. 2002. *Learning from Experience: The BURA Guide to Achieving Effective and Lasting Regeneration*. London: BURA.
- Cabinet Office. 2015. *Sporting Future: A New Strategy for an Active Nation*. London: Cabinet Office.

- Carroll, D. A., and K. J. Stater. 2004. "Revenue Diversification in Nonprofit Organizations: Does It Lead to Financial Stability?" *Journal of Public Administration Research and Theory* 19 (4): 947–966. doi.org/10.1093/jopart/mun025.
- Castro-Martinez, Marcelo Pedro, and Paul R. Jackson. 2015. "Collaborative Value Co-Creation in Community Sports Trusts at Football Clubs." *Corporate Governance: The International Journal of Business in Society* 15 (2): 229–242. https://doi.org/10.1108/cg-05-2014-0066.
- Chell, Elizabeth. 2007. "Social Enterprise and Entrepreneurship." *International Small Business Journal: Researching Entrepreneurship* 25 (1): 5–26. https://doi.org/10.1177/0266242607071779.
- Chen, Shushu, Ian Henry, and Ling-Mei Ko. 2013. "Meta-Evaluation, Analytic Logic Models and the Assessment of Impacts." In *Routledge Handbook of Sport Policy* by Ian Henry, and Ling-Mei Ko, 33–47. London: Routledge.
- Chikoto, Grace L., and Daniel Gordon Neely. 2014. "Building Nonprofit Financial Capacity." *Nonprofit and Voluntary Sector Quarterly* 43 (3): 570–588. https://doi.org/10.1177/0899764012474120.
- Clausen, Josephine, Emmanuel Bayle, David Giauque, Kaisa Ruoranen, Grazia Lang, Torsten Schlesinger, Christopher Klenk, and Siegfried Nagel. 2018. "International Sport Federations' Commercialisation: A Qualitative Comparative Analysis." *European Sport Management Quarterly* 18 (3): 373–392. https://doi.org/10.1080/16184742.2017.1406970.
- Coaffee, Jon. 2008. "Sport, Culture and the Modern State: Emerging Themes in Stimulating Urban Regeneration in the UK." *International Journal of Cultural Policy* 14 (4): 377–397. https://doi.org/10.1080/10286630802445856.
- Coalter, Fred. 2007. *A Wider Social Role for Sport: Who's Keeping the Score?* London: Routledge. https://doi.org/10.4324/9780203014615.
- Coalter, Fred. 2010. "The Politics of Sport-for-Development: Limited Focus Programmes and Broad-Gauge Problems?" *International Review for the Sociology of Sport* 45 (3): 295–314. https://doi.org/10.1177/1012690210366791.
- Coalter, Fred. 2013. *Sport for Development: What Game are we Playing?* Abingdon: Routledge. https://doi.org/10.4324/9780203861257.
- Coalter, Fred. 2015. "Sport-for-Change: Some Thoughts from a Sceptic." *Social Inclusion* 3 (3): 19–23. https://doi.org/10.17645/si.v3i3.222.
- Cobourn, Sarah, and Stephen Frawley. 2017. "CSR in Professional Sport: An Examination of Community Models." *Managing Sport and Leisure* 22 (2): 113–126. https://doi.org/10.1080/23750472.2017.1402694.
- Collins, Michael, and Tess Kay. 2003. "Sport and Social Exclusion". London: Routledge. https://doi.org/10.4324/9780203167267.
- Conn, David. 2015. "Olympic Legacy Failure: Sports Centres under Assault by Thousand Council Cuts." *Guardian*, July 5, 2015. https://www.theguardian.com/sport/2015/jul/05/olympic-legacy-failure-sports-centres-council-cuts.
- Conrad, Kendon J., Frances L. Randolph, Michael W. Kirby, and Richard R. Bebout. 1999. "Creating and Using Logic Models." *Alcoholism Treatment Quarterly* 17 (1–2): 17–31. https://doi.org/10.1300/j020v17n01\_02.
- Copestake, James. 2007. "Mainstreaming Microfinance: Social Performance Management or Mission Drift?" *World Development* 35 (10): 1721–1738. https://doi.org/10.1016/j.worlddev.2007.06.004.
- Cornforth, Christopher. 2014. "Understanding and Combating Mission Drift in Social Enterprises." *Social Enterprise Journal* 10 (1): 3–20. https://doi.org/10.1108/sej-09-2013-0036.

- Cox, E. and Schmuecker, K. 2010. *Growing the Big Society: Encouraging Success in Social and Community Enterprise in Deprived Communities*. London: Institute for Public Policy Research.
- Dart, Raymond. 2004. "The Legitimacy of Social Enterprise." *Nonprofit Management and Leadership* 14 (4): 411–424. <https://doi.org/10.1002/nml.43>.
- Dees, Gregory. 1998. "Enterprising non-profits" *Harvard Business Review*. 76 (1) 55–67.
- Ebrahim, Alnoor, and Kasturi Rangan. 2014. "What Impact? A Framework for Measuring the Scale and Scope of Social Performance." *California Management Review* 56 (3): 118–141. <https://doi.org/10.1525/cmr.2014.56.3.118>.
- Ebrahim, Alnoor, Julie Battilana, and Johanna Mair. 2014. "The Governance of Social Enterprises: Mission Drift and Accountability Challenges in Hybrid Organizations." *Research in Organizational Behavior* 34: 81–100. <https://doi.org/10.1016/j.riob.2014.09.001>.
- EFL (English Football League). 2017. *Sport Progress: A New Strategy for the EFL Trust*. Preston, UK: The EFL Trust.
- Eikenberry, Angela M., and Jodie Drapal Kluver. 2004. "The Marketization of the Nonprofit Sector: Civil Society at Risk?" *Public Administration Review* 64 (2): 132–140. <https://doi.org/10.1111/j.1540-6210.2004.00355.x>.
- Emerson, Jed. 2006. "Moving ahead Together: Implications of a Blended Value Framework for the Future of Social Entrepreneurship." In *Social Entrepreneurship: New Paradigms of Sustainable Social Change*, edited by Alex Nicholls, 391–406. Oxford: Oxford University Press.
- Ernst and Young. 2019. *Premier League - Economic and Social Impact*. [https://assets.ey.com/content/dam/ey-sites/ey-com/pt\\_br/topics/ey-economic-advisory-/ey-premier-league-economic-and-social-impact-january-2019.pdf](https://assets.ey.com/content/dam/ey-sites/ey-com/pt_br/topics/ey-economic-advisory-/ey-premier-league-economic-and-social-impact-january-2019.pdf).
- Evans, Adam, Joanna Blackwell, Paddy Dolan, Josef Fahlén, Remco Hoekman, Verena Lenneis, Gareth McNarry, Maureen Smith & Laura Wilcock. 2020. "Sport in the Face of the COVID-19 Pandemic: Towards an Agenda for Research in the Sociology of Sport." *European Journal for Sport and Society* 17 (2): 85–95. <https://doi.org/10.1080/16138171.2020.1765100>.
- Fischer, Robert L., Amanda Wilsker, and Dennis R. Young. 2010. "Exploring the Revenue Mix of Nonprofit Organizations: Does It Relate to Publicness?" *Nonprofit and Voluntary Sector Quarterly* 40 (4): 662–681. <https://doi.org/10.1177/0899764010363921>.
- Flockhart, Andrew. 2005. "Raising the Profile of Social Enterprises: The Use of Social Return on Investment (SROI) and Investment Ready Tools (IRT) to Bridge the Financial Credibility Gap." *Social Enterprise Journal* 1 (1): 29–42. <https://doi.org/10.1108/17508610580000705>.
- Frumkin, Peter, and Elizabeth K. Keating. 2011. "Diversification Reconsidered: The Risks and Rewards of Revenue Concentration." *Journal of Social Entrepreneurship* 2 (2): 151–164. <https://doi.org/10.1080/19420676.2011.614630>.
- Greer, P., and C. Horst. 2014. *Mission Drift: The Unspoken Crisis Facing Leaders, Charities, and Churches*. Bloomington, MN: Bethany House.
- Gordon, Mike. 2009. "Accounting for Making a Difference." *Social Enterprise Magazine*. <https://sen.scot/accounting-for-making-a-difference/>.
- Han, Jun. 2015. "Social Marketisation and Policy Influence of Third Sector Organisations: Evidence from the UK." *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* 28 (3): 1209–1225. <https://doi.org/10.1007/s11266-017-9853-1>.
- Hargreaves, Jackie, and Andy Pringle. 2019. "'Football Is Pure Enjoyment': An Exploration of the Behaviour Change Processes Which Facilitate Engagement in Football for People with Mental Health Problems." *Mental Health and Physical Activity* 16: 19–30. <https://doi.org/10.1016/j.mhpa.2019.02.002>.

- Harris, Kevin, and Andrew Adams. 2016. "Power and Discourse in the Politics of Evidence in Sport for Development." *Sport Management Review* 19 (2): 97–106. <https://doi.org/10.1016/j.smr.2015.05.001>.
- Hartmann, Douglas, and Christina Kwauk. 2011. "Sport and Development." *Journal of Sport and Social Issues* 35 (3): 284–305. <https://doi.org/10.1177/0193723511416986>.
- Haugh, Helen. 2005. "A Research Agenda for Social Entrepreneurship." *Social Enterprise Journal* 1 (1): 1–12. <https://doi.org/10.1108/17508610580000703>.
- Hawkins, Paul Henry. 2014. "Diversity for Nonprofits: Mission Drift Or Mission Fulfillment?" *Journal of Diversity Management* 9 (1): 41–50. <https://doi.org/10.19030/jdm.v9i1.8621>.
- Hjorth, Daniel. 2013. "Public Entrepreneurship: Desiring Social Change, Creating Sociality." *Entrepreneurship & Regional Development* 25 (1–2): 34–51. <https://doi.org/10.1080/08985626.2012.746883>.
- Hood, Chris. 1995. "New public management in the 1980's: Variations of a theme." *Accounting Organisations and Society* 20 (2/3): 93–109.
- Hung, ChiaKo, and Mark A. Hager. 2018 "The Impact of Revenue Diversification on Nonprofit Financial Health: A Meta-Analysis." *Nonprofit and Voluntary Sector Quarterly* 48 (1): 5–27. <https://doi.org/10.1177/0899764018807080>.
- Hwang, Hokyu, and Walter W. Powell. 2009. "The Rationalization of Charity: The Influences of Professionalism in the Nonprofit Sector." *Administrative Science Quarterly* 54 (2): 268–298. <https://doi.org/10.2189/asqu.2009.54.2.268>.
- iSport Connect. 2020. *National Governing Bodies Must Develop 'Independent Resilience' And Try Not to Rely On State Support*. <https://gbwr.org.uk/wp-content/uploads/2020/10/National-Governing-Bodies-Must-Develop-%E2%80%98Independent-Resilience%E2%80%99-And-Try-Not-To-Rely-On-State-Support-%E2%80%93-iSPORTCONNECT.pdf>.
- Jeanes, Ruth, and Iain Lindsey. 2014. "Where's the 'Evidence?' Reflecting on Monitoring and Evaluation within Sport-for-Development." In *Sport, Social Development and Peace*, Vol. 8, 197–217. Bingley, UK: Emerald Group Publishing. <https://doi.org/10.1108/s1476-285420140000008009>.
- Jones, Marshall B. 2007. "The Multiple Sources of Mission Drift." *Non-profit and Voluntary Sector Quarterly* 36 (2): 299–307. <https://doi.org/10.1177/0899764007300385>.
- Kay, Tess. 2009. "Developing through Sport: Evidencing Sport Impacts on Young People." *Sport in Society* 12 (9): 1177–1191. <https://doi.org/10.1080/17430430903137837>.
- Kelly, Laura. 2012. "Representing and Preventing Youth Crime and Disorder: Intended and Unintended Consequences of Targeted Youth Programmes in England." *Youth Justice* 12 (2): 101–117. <https://doi.org/10.1177/1473225412447160>.
- Kim, Mirae, and Dyana P. Mason. 2020. "Are You Ready: Financial Management, Operating Reserves, and the Immediate Impact of COVID-19 on Nonprofits." *Nonprofit and Voluntary Sector Quarterly* 49 (6): 1191–1209. <https://doi.org/10.1177/0899764020964584>.
- King, Neil. 2011. *Local Authority Sport and Recreation Services in England: Where Next?* Huntington, NY: The Association for Public Service Excellence. <https://www.apse.org.uk/apse/index.cfm/research/current-research-programme/local-authority-sport-and-recreation-services-in-england-where-next/local-authority-sport-and-recreation-services-in-england-where-next/>
- Kwong, Caleb, Misagh Tasavori, and Cherry Wun-mei Cheung. 2017. "Bricolage, Collaboration and Mission Drift in Social Enterprises." *Entrepreneurship & Regional Development* 29 (7–8): 609–638. [doi.org/10.1080/08985626.2017.1328904](https://doi.org/10.1080/08985626.2017.1328904).

- Levermore, Roger. 2010. "CSR for Development Through Sport: Examining Its Potential and Limitations." *Third World Quarterly* 31 (2): 223–241. <https://doi.org/10.1080/01436591003711967>.
- Liket, Kellie C., Marta Rey-Garcia, and Karen E. H. Maas. 2014. "Why Aren't Evaluations Working and What to Do About It." *American Journal of Evaluation* 35 (2): 171–188. <https://doi.org/10.1177/1098214013517736>.
- Lozano-Sufrategui, L., Carless, D., Pringle, A., Sparkes, A., & McKenna, J. 2016. "Sorry Mate, You're Probably a Bit Too Fat to Be Able to Do Any of These: Men's Experiences of Weight Stigma." *International Journal of Men's Health* 15 (1): 4–23.
- Lyon, Fergus, and Mark Ramsden. 2006. "Developing Fledgling Social Enterprises? A Study of the Support Required and Means of Delivering It." *Social Enterprise Journal* 2 (1): 27–41. <https://doi.org/10.1108/17508610680000711>.
- Mackintosh, Adams, Andrew, and Kevin Harris. 2014. "Making Sense of the Lack of Evidence Discourse, Power and Knowledge in the Field of Sport for Development." *International Journal of Public Sector Management* 27 (2): 140–151. <https://doi.org/10.1108/ijpsm-06-2013-0082>.
- Maher, Craig S., Trang Hoang, and Anne Hindery. 2020. "Fiscal Responses to COVID-19: Evidence from Local Governments and Nonprofits." *Public Administration Review* 80 (4): 644–650. <http://doi.org/10.1111/puar.13238>.
- Maitland, Ian. 1997. "Virtuous Markets: The Market as School of the Virtues." *Business Ethics Quarterly* 7 (1): 17–31. <https://doi.org/10.2307/3857230>.
- Maretich, Marta, Jed Emerson, and Alex James Nicholls. 2016. "Governing for Impact: Managing Mission-Driven Organizations Through Stages of Growth and Investment." *SSRN Electronic Journal* 9. <https://doi.org/10.2139/ssrn.2746381>.
- Martin, Angus, Simon Morgan, Daniel Parnell, Matthew Philpott, Andy Pringle, Michael Rigby, Andy Taylor, and Jon Topham. 2015. "A Perspective from Key Stakeholders on Football and Health Improvement." *Soccer & Society* 17 (2): 175–182. <https://doi.org/10.1080/14660970.2015.1082751>.
- Mason, Chris. 2010. "Some challenges in social enterprise governance." *Social Enterprise Journal* 6 (2): 1-6. <https://doi.org/10.1108/sej.2010.37306baa.001>
- Misener, Katie E., and Alison Doherty. 2012. "Connecting the Community through Sport Club Partnerships." *International Journal of Sport Policy and Politics* 4 (2): 243–255. <https://doi.org/10.1080/19406940.2012.674962>.
- Morgan, Simon. 2013. "The Premier League: A Commitment to Social Responsibility." In *Routledge Handbook of Sport and Corporate Social Responsibility*, edited by J. L. Paramio-Salcines, K. Babiak, and G. Walters, 228–238). Oxon: Routledge.
- Nicholls, Alex. 2009. "'We Do Good Things, Don't We?': 'Blended Value Accounting' in Social Entrepreneurship." *Accounting, Organizations and Society* 34 (6–7): 755–769. <https://doi.org/10.1016/j.aos.2009.04.008>.
- Parnell, Daniel, Andy Pringle, Paul Widdop, and Stephen Zwolinsky. 2015. "Understanding Football as a Vehicle for Enhancing Social Inclusion: Using an Intervention Mapping Framework." *Social Inclusion* 3 (3): 158–166. <https://doi.org/10.17645/si.v3i3.187>.
- Parnell, Daniel, Peter Millward, and Karl Spracklen. 2015. "Sport and Austerity in the UK: An Insight into Liverpool 2014." *Journal of Policy Research in Tourism, Leisure and Events* 7 (2): 200–203. <https://doi.org/10.1080/19407963.2014.968309>.
- Parnell, Daniel, Paul Widdop, Alex Bond, and Rob Wilson. 2020. "COVID-19, Networks and Sport." *Managing Sport and Leisure*: 1–7. <https://doi.org/10.1080/23750472.2020.1750100>.
- Paton, Rob. 2003. *Managing and Measuring Social Enterprise*. London: Sage Publications.
- Pearce, John, and Kay, Alan 2008. *Really Telling Accounts: Report of a Social Accounting and Audit Research Project*. Exeter: Social Audit Network.

- Pearce, John. 2003. *Social Enterprise in Anytown*. London: Calouste Gulbenkian Foundation.
- Pfeffer, Jerrey, and Gerald R. Salancik. 1978 *The External Control of Organizations*. New York: Harper and Row.
- Pharoah, Catherina, Duncan Scott, and Andrew Fisher. 2004. *Social Enterprise in the Balance: Challenges for the Voluntary Sector*. Glasgow: Charities Aid Foundation.
- Pringle, A. R., and Stephen Zwolinsky. 2018. "An Investigation into the Adoption and Use of Public Health Guidance by Professional Football Club Community Schemes." In *International Society of Physical Activity and Health* October 15–17, 2018. <https://eprints.leedsbeckett.ac.uk/id/eprint/4956/>.
- Raišienė, Agota Giedrė, and Audronė Urmanavičienė. 2017. "Mission Drift in a Hybrid Organization: How Can Social Business Combine Its Dual Goals?" *Ekonomski vjesnik/Econviews-Review of Contemporary Business, Entrepreneurship and Economic Issues* 30 (2): 301–310.
- Ramchandani, Girish, Simon Shibli, and Shia Ping Kung. 2019. "The Performance of Local Authority Sports Facilities in England During a Period of Recession and Austerity." *International Journal of Sport Policy and Politics* 10 (1): 93–109. <https://doi.org/10.4324/9780429057625-7>.
- Richardson, Keon, and Thomas Fletcher. 2020. "Community Sport Development Events, Social Capital and Social Mobility: A Case Study of Premier League Kicks and Young Black and Minoritized Ethnic Males in England." *Soccer & Society* 21 (1): 79–95. <https://doi.org/10.1080/14660970.2018.1506334>.
- Ridley-Duff, Rory, and Mike Bull. 2019. *Understanding Social Enterprise: Theory and Practice*. London: Sage
- Rogers, Patricia J., and Carol H. Weiss. 2007. "Theory-Based Evaluation: Reflections Ten Years on: Theory-Based Evaluation: Past, Present, and Future." *New Directions for Evaluation* (114): 63–81. <https://doi.org/10.1002/ev.225>.
- Rogers, Patricia J., Anthony Petrosino, Tracy A. Huebner, and Timothy A. Hacsí. 2000. "Program Theory Evaluation: Practice, Promise, and Problems." *New Directions for Evaluation* (87): 5–13. <https://doi.org/10.1002/ev.1177>.
- Sabeti, Heerad. 2011. "The For-benefit Enterprise." *Harvard Business Review* 89 (11): 98–104.
- Santos, Filipe, Anne-Claire Pache, and Christoph Birkholz. 2015. "Making Hybrids Work: Aligning Business Models and Organizational Design for Social Enterprises." *California Management Review* 57 (3): 36–58. <https://doi.org/10.1525/cmr.2015.57.3.36>.
- Schailée, Hebe, Reinhard Haudenhuyse, and Lieve Bradt. 2019. "Community Sport and Social Inclusion: International Perspectives." *Sport in Society* 22 (6): 885–896. <https://doi.org/10.1080/17430437.2019.1565380>.
- Seanor, Pam, and Julia Meaton. 2007. "Making Sense of Social Enterprise." *Social Enterprise Journal* 3 (1): 90–100. <https://doi.org/10.1108/17508610780000724>.
- Seanor, Pam, Mike Bull, Sue Baines, and Rory Ridley-Duff. 2013. "Narratives of Transition from Social to Enterprise: You Can't Get There from Here!" *International Journal of Entrepreneurial Behavior & Research* 19 (3): 324–343. <https://doi.org/10.1108/13552551311330200>.
- Sherry, Emma. 2010. "(Re)engaging Marginalized Groups through Sport: The Homeless World Cup." *International Review for the Sociology of Sport* 45 (1): 59–71. <https://doi.org/10.1177/1012690209356988>.
- Skinner, James, Dwight H. Zakus, and Jacqui Cowell. 2008. "Development through Sport: Building Social Capital in Disadvantaged Communities." *Sport Management Review* 11 (3): 253–275. [http://doi.org/10.1016/s1441-3523\(08\)70112-8](http://doi.org/10.1016/s1441-3523(08)70112-8).
- Smith, Aaron C. T., and Hans M. Westerbeek. 2007. "Sport as a Vehicle for Deploying Corporate Social Responsibility." *Journal of Corporate Citizenship* 25 (1): 43–54.

- Smith, Wendy K., Michael Gonin, and Marya L. Besharov. 2013. "Managing Social-Business Tensions: A Review and Research Agenda for Social Enterprise." *Business Ethics Quarterly* 23 (3): 407–442. <https://doi.org/10.5840/beq201323327>.
- Spaaij, Ramón. 2011. "Sport and Social Mobility: Crossing Boundaries." *International Journal of Sport Policy and Politics* 5 (2): 313–315. <https://doi.org/10.1080/19406940.2012.724028>.
- Sport England. 2016. *Towards An Active Nation Strategy 2016-2021*. London: Sport England.
- Sport England. 2017. *Review of Evidence on the Outcomes of Sport and Physical Activity – A Rapid Evidence Review*. London: Sport England.
- Sugden, John. 2011. *Scum Airways: Inside Football's Underground Economy*. London: Random House.
- Svensson, Per G. 2017. "Organizational Hybridity: A Conceptualization of How Sport for Development and Peace Organizations Respond to Divergent Institutional Demands." *Sport Management Review* 20 (5): 443–454. <https://doi.org/10.1016/j.smr.2017.03.004>.
- Taylor, Jeannette. 2009. "Strengthening the Link between Performance Measurement and Decision Making." *Public Administration* 87 (4): 853–871. <https://doi.org/10.1111/j.1467-9299.2009.01788.x>.
- The Charity Commission. n.d. "Charity Overview." Accessed January 11, 2021. <https://register-of-charities.charitycommission.gov.uk/>
- Tuckman, Howard P., and Cyril F. Chang. 2006. "Commercial activity, technological change, and nonprofit mission." In *The Nonprofit Sector: A Research Handbook*, edited by Walter Powell and Richard Steinberg, 629–644. New Haven, CT: Yale University Press.
- Vail, Susan E. 2007. "Community Development and Sport Participation." *Journal of Sport Management* 21 (4): 571–596. <https://doi.org/10.1123/jism.21.4.571>.
- Vermeulen, Jeroen, and Paul Verweel. 2009. "Participation in Sport: Bonding and Bridging as Identity Work." *Sport in Society* 12 (9): 1206–1219. <https://doi.org/10.1080/17430430903137886>.
- Wallace, F., and J. Saxton. 2018. *People's Postcode Lottery: Funding for Impact*. London, UK: nfpSynergy.
- Walters, Geoff, and Mark Panton. 2014. "Corporate Social Responsibility and Social Partnerships in Professional Football." *Soccer & Society* 15 (6): 828–846. <https://doi.org/10.1080/14660970.2014.920621>.
- Walters, Geoff, and Simon Chadwick. 2009. "Corporate Citizenship in Football: Delivering Strategic Benefits through Stakeholder Engagement." *Management Decision* 47 (1): 51–66. <https://doi.org/10.1108/00251740910929696>.
- Whitelaw, Sandy and Carol Hill. 2013. "Achieving Sustainable Social Enterprises for Older People: Evidence from a European Project." *Social Enterprise Journal* 9 (3): 269–292. <https://doi.org/10.1108/SEJ-05-2012-0016>.
- Widdop, Paul, Neil King, Daniel Parnell, David Cutts, and Peter Millward. 2019. "Austerity, Policy and Sport Participation in England." *Sport Policy and Politics in an Era of Austerity*: 6–23. <https://doi.org/10.4324/9780429057625-2>.
- Young, Dennis, Lester Salamon, and Mary Grinsfelder. 2002. "Commercialization, Social Ventures, and For-Profit Competition." In *The State of Nonprofit America*, edited by Lester Salamon, 423–446. Washington, DC: Brookings Institution Press.



## ABOUT THE AUTHORS

**James Bostock:** Senior Lecturer Sport Management, Sport and Exercise Science, University of Derby, Derby, Derbyshire, United Kingdom

**Mike Bull:** Reader in Social Enterprise, Strategy Enterprise and Sustainability, Manchester Metropolitan University, Manchester, Lancashire, United Kingdom

**Jon Woodward:** Lecturer in Sport Coaching and Performance, Sport and Exercise Science, University of Derby, Derby, Derbyshire, United Kingdom

**Jonathan Sibley:** Senior Lecturer Events Management, Operations Technology Events and Hospitality Management, Manchester Metropolitan University, Manchester, Lancashire, United Kingdom

*The International Journal of Sport and Society* provides a forum for wide-ranging and interdisciplinary examination of sport, including: the history, sociology, and psychology of sport; sports medicine and health; physical and health education; and sports administration and management. The discussions in the journal range from broad conceptualizations of the fundamental logic of sport, to highly localized readings of sporting practices in particular times and places.

As well as articles of a traditional scholarly type, this journal invites case studies that take the form of presentations of practice—including documentation of sports practices and exegeses analyzing the social effects of those practices.

*The International Journal of Sport and Society* is a peer-reviewed, scholarly journal.